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8 **BEFORE THE**  
9 **CALIFORNIA BOARD OF ACCOUNTANCY**  
10 **DEPARTMENT OF CONSUMER AFFAIRS**  
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. AC-2013-25

13 **RODNEY D. LAMPSON**  
14 **1283 Hermosa Court**  
15 **Minden, NV 89423**

**DEFAULT DECISION AND ORDER**

16 **Certified Public Accountant Certificate No.**  
17 **61650**

[Gov. Code, §11520]

18 Respondent.

19 **FINDINGS OF FACT**

20 1. On or about March 8, 2013, Complainant Patti Bowers, in her official capacity as the  
21 Executive Officer of the California Board of Accountancy, Department of Consumer Affairs,  
22 filed Accusation No. AC-2013-25 against Rodney D. Lampson (Respondent) before the  
23 California Board of Accountancy. (Accusation attached as Exhibit A.)

24 2. On or about May 14, 1992, the California Board of Accountancy (CBA) issued  
25 Certified Public Accountant Certificate No. 61650 to Respondent. The Certified Public  
26 Accountant Certificate expired on June 1, 2008, and has not been renewed. The CBA has  
27 jurisdiction to adjudicate this case per Business and Professions code section 5109.

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1           3.    On or about April 10, 2013, Respondent was served by Certified and First Class Mail  
2 copies of the Accusation No. AC-2013-25, Statement to Respondent, Notice of Defense, Request  
3 for Discovery, and Discovery Statutes (Government Code sections 11507.5, 11507.6, and  
4 11507.7) at Respondent's address of record which, pursuant to California Code of Regulations,  
5 title 16, section 3, is required to be reported and maintained with the CBA. Respondent's address  
6 of record was and is: 1283 Hermosa Court, Minden, NV, 89423.

7           4.    Service of the Accusation was effective as a matter of law under the provisions of  
8 Government Code section 11505, subdivision (c) and/or Business & Professions Code section  
9 124.

10          5.    On or about April 27, 2013, the aforementioned documents were returned by the U.S.  
11 Postal Service marked "Not Deliverable as Addressed." The address on the documents was the  
12 same as the address on file with the CBA. Respondent failed to maintain an updated address with  
13 the CBA and the CBA has made attempts to serve the Respondent at the address on file.  
14 Respondent has not made himself available for service and therefore, has not availed himself of  
15 his right to file a notice of defense and appear at hearing.

16          6.    Government Code section 11506 states, in pertinent part:

17               (c) The respondent shall be entitled to a hearing on the merits if the respondent  
18 files a notice of defense, and the notice shall be deemed a specific denial of all parts  
19 of the accusation not expressly admitted. Failure to file a notice of defense shall  
constitute a waiver of respondent's right to a hearing, but the agency in its discretion  
may nevertheless grant a hearing.

20          7.    Respondent failed to file a Notice of Defense within 15 days after service upon him  
21 of the Accusation, and therefore waived his right to a hearing on the merits of Accusation No.  
22 AC-2013-25.

23          8.    California Government Code section 11520 states, in pertinent part:

24               (a) If the respondent either fails to file a notice of defense or to appear at the  
25 hearing, the agency may take action based upon the respondent's express admissions  
26 or upon other evidence and affidavits may be used as evidence without any notice to  
respondent.

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1       9. Pursuant to its authority under Government Code section 11520, the CBA finds  
2 Respondent is in default. The CBA will take action without further hearing and, based on the  
3 relevant evidence contained in the Default Decision Evidence Packet in this matter, as well as  
4 taking official notice of all the investigatory reports, exhibits and statements contained therein on  
5 file at the CBA's offices regarding the allegations contained in Accusation No. AC-2013-25, finds  
6 that the charges and allegations in Accusation No. AC-2013-25, are separately and severally,  
7 found to be true and correct by clear and convincing evidence.

8       10. Taking official notice of its own internal records, pursuant to Business and  
9 Professions Code section 5107, it is hereby determined that the reasonable costs for Investigation  
10 and Enforcement is \$807.50 as of June 12, 2013.

11                                   **DETERMINATION OF ISSUES**

12       1. Based on the foregoing findings of fact, Respondent Rodney D. Lampson has  
13 subjected his Certified Public Accountant Certificate No. 61650 to discipline.

14       2. The agency has jurisdiction to adjudicate this case by default.

15       3. The California Board of Accountancy is authorized to revoke Respondent's Certified  
16 Public Accountant Certificate based upon the following violations alleged in the Accusation  
17 which are supported by the evidence contained in the Default Decision Evidence Packet in this  
18 case.:

19       a. Business and Professions Code section 5100, subdivision (d):

20               Out of State Discipline

21       b. Business and Professions Code section 5063:

22               Failure to Report Revocation of License

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**ORDER**

IT IS SO ORDERED that Certified Public Accountant Certificate No. 61650, heretofore issued to Respondent Rodney D. Lampson, is revoked.

Pursuant to Government Code section 11520, subdivision (c), Respondent may serve a written motion requesting that the Decision be vacated and stating the grounds relied on within seven (7) days after service of the Decision on Respondent. The agency in its discretion may vacate the Decision and grant a hearing on a showing of good cause, as defined in the statute.

This Decision shall become effective on August 31, 2013.

It is so ORDERED August 1, 2013

  
\_\_\_\_\_  
FOR THE CALIFORNIA BOARD OF  
ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS

default decision\_LIC.rtf  
DOJ Matter ID:SA2012108884

Attachment:  
Exhibit A: Accusation

# Exhibit A

Accusation

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Supervising Deputy Attorney General  
3 KAREN R. DENVIR  
Deputy Attorney General  
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Sacramento, CA 94244-2550  
6 Telephone: (916) 324-5333  
Facsimile: (916) 327-8643  
7 *Attorneys for Complainant*

8 **BEFORE THE**  
9 **CALIFORNIA BOARD OF ACCOUNTANCY**  
10 **DEPARTMENT OF CONSUMER AFFAIRS**  
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. AC-2013-25

13 **RODNEY D. LAMPSON**  
1283 Hermosa Court  
Minden, NV 89423

**ACCUSATION**

14 **Certified Public Accountant Certificate No.**  
15 **61650**

16 Respondent.

17 Complainant alleges:

18 **PARTIES**

19 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as  
20 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

21 2. On or about May 14, 1992, the California Board of Accountancy issued Certified  
22 Public Accountant Certificate Number 61650 to Rodney D. Lampson (Respondent). The  
23 Certified Public Accountant Certificate expired on June 1, 2008, and has not been renewed.

24 **JURISDICTION**

25 3. This Accusation is brought before the California Board of Accountancy (CBA),  
26 Department of Consumer Affairs, under the authority of the following laws. All section  
27 references are to the Business and Professions Code unless otherwise indicated.

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1           4.       Section 5109 states "[t]he expiration, cancellation, forfeiture, or suspension of a  
2 license, practice privilege, or other authority to practice public accountancy by operation of law  
3 or by order or decision of the board or a court of law, the placement of a license on a retired  
4 status, or the voluntary surrender of a license by a licensee shall not deprive the board of  
5 jurisdiction to commence or proceed with any investigation or action or disciplinary proceeding  
6 against the license, or to render a decision suspending or revoking the license."

7                               STATUTORY PROVISIONS

8           5.       Section 5100 states, in pertinent part:

9           After notice and hearing the board may revoke, suspend, or refuse to renew any  
10          permit or certificate granted under Article 4 (commencing with Section 5070) and  
11          Article 5 (commencing with Section 5080), or may censure the holder of that permit  
12          or certificate for unprofessional conduct that includes, but is not limited to, one or any  
13          combination of the following causes:

14          .....  
15          (d) Cancellation, revocation, or suspension of a certificate or other authority to  
16          practice as a certified public accountant or a public accountant, refusal to renew the  
17          certificate or other authority to practice as a certified public accountant or a public  
18          accountant, or any other discipline by any other state or foreign country.

19          .....  
20          6.       Section 5063 of the Code requires a licensee to report in writing to the CBA within 30  
21          days the cancellation, revocation, or suspension of a certificate or refusal to renew a certificate to  
22          practice as a certified public accountant or a public accountant, by any other state or foreign  
23          country, and the cancellation, revocation, or suspension of the right to practice as a certified  
24          public accountant or a public accountant before any governmental body or agency.

25          7.       Section 5116 states, in pertinent part:

26          (a) The board, after appropriate notice and an opportunity for hearing, may order any  
27          licensee or applicant for licensure or examination to pay an administrative penalty as  
28          provided in this article as part of any disciplinary proceeding or other proceeding  
29          provided for in this chapter.

30          .....  
31          (d) Administrative penalties assessed under this article shall be in addition to any  
32          other penalties or sanctions imposed on the licensee, or other person, including, but  
33          not limited to, license revocation, license suspension, denial of the application for  
34          licensure, denial of the petition for reinstatement, or denial of admission to the

1 licensing examination. Payment of these administrative penalties may be included as  
2 a condition of probation when probation is ordered,

3 **COST RECOVERY**

4 8. Code section 5107 states, in pertinent part:

5 (a) The executive officer of the board may request the administrative law judge, as  
6 part of the proposed decision in a disciplinary proceeding, to direct any holder of a  
7 permit or certificate found to have committed a violation or violations of this chapter  
8 to pay to the board all reasonable costs of investigation and prosecution of the case,  
9 including, but not limited to, attorneys' fees. The board shall not recover costs  
10 incurred at the administrative hearing.

11 ....

12 **FIRST CAUSE FOR DISCIPLINE**

13 **(Out of State Discipline)**

14 9. Respondent is subject to disciplinary action under Code section 5100, subdivision (d),  
15 on the grounds of unprofessional conduct, in that he was disciplined by the Nevada State Board of  
16 Accountancy ("Nevada Board"), as follows:

17 10. On or about April 3, 2009, pursuant to the Findings of Fact, Conclusions of Law and  
18 Decision in the disciplinary proceeding titled "Nevada State Board of Accountancy v. Rodney, D.  
19 Lampson", the Nevada Board revoked Respondent's Certified Public Accountant's Certificate  
20 No. 3225R. The Nevada Board's disciplinary proceeding was based on four complaints received  
21 against Respondent. The Nevada Board found that Respondent failed to properly communicate  
22 with his clients, failed to complete engagements as represented to clients, did not exercise due  
23 professional care in the performance of services, and failed to return clients' documents after  
24 repeated demands were made for them. A true and correct copy of the Findings of Fact,  
25 Conclusions of Law and Decision is attached as **Exhibit A** and incorporated herein by reference.

26 **SECOND CAUSE FOR DISCIPLINE**

27 **(Failure to Report Out of State Discipline)**

28 11. Respondent is subject to disciplinary action under Code section 5063 in that he failed  
to report the revocation of his Nevada Certified Public Accountant's Certificate to the CBA  
within thirty days of the revocation.

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1 PRAYER

2 **WHEREFORE**, Complainant requests that a hearing be held on the matters herein alleged,  
3 and that following the hearing, the California Board of Accountancy issue a decision:


4 1. Revoking or suspending or otherwise imposing discipline upon Certified Public  
5 Accountant Certificate Number 61650, issued to Rodney D. Lampson

6 2. Ordering Rodney D. Lampson to pay the California Board of Accountancy an  
7 administrative penalty pursuant to Code section 5116;

8 3. Ordering Rodney D. Lampson to pay the California Board of Accountancy the  
9 reasonable costs of the investigation and enforcement of this case, pursuant to Business and  
10 Professions Code section 5107;

11 4. Taking such other and further action as deemed necessary and proper.

12  
13  
14 DATED: 3/8/2013

  
PATTI BOWERS  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
Complainant

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